

IN THE SPECIFICATION

Please amend the Title on page 1 as follows:

SEMICONDUCTOR MEMORY DEVICE HAVING MIS-TYPE TRANSISTORS
~~AND ITS MANUFACTURING METHOD~~

Please amend the paragraph at page 15, lines 29-33 to read as follows:

Furthermore, although the embodiments have been explained by way of nMOSFET or CMOSFET using the SOI substrate, the invention is not limited to it, but can ~~use~~ be applied to pMOSFET or other types of substrate such as ~~pMOSFET~~, SOS (silicon on sapphire), and so forth.